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ATTORNEY GENERAL OF INDIANA CONSUMER PROTECTION

STUART & BRANIGIN LLP

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April 22, 2014

Ms. Stephanie Kindred, 1D Theft Investigator Consumer Protection Division, Identity Theft Unit Office of the Indiana Attorney General 302 W. Washington Street, 5th Floor Indianapolis, IN 46204-2770

RE: File No. 14-CP-53934

Dear Ms. Kindred:

I am writing in response to your letter of April 16, 2014. As stated in my letter of March 19, 2014 the firm mailed six (6) W-2 forms to former employees on January 30, 2014 as required by law. We were unaware that incorrectly sized envelopes were used and thus not aware of any disclosure of personally identifiable information until our Firm Administrator was contacted by one of the recipients of the W-2 forms. This occurred on approximately February 3rd.

Because this was the first time the firm had encountered this situation, our Administrator reported the matter to me. I assigned the matter to one of our partners who had experience with these kinds of issues and asked for a proposed course of action.

An investigation commenced immediately, and as a result of the investigation, we notified each of the six former employees via U.S. mail. As we previously reported, the letters were sent on February 19th (an exemplar copy of the notification letter was provided in my March 19th letter). We also took immediate steps to counsel and educate the responsible staff, and we reminded the entire administrative staff of the firm's confidentiality policy and the importance of the confidentiality and security of sensitive or protected information.

The partner who was asked to review the notice to your office to confirm compliance with the statutes and other notification requirements was unexpectedly out of the office on personal funeral leave which resulted in an unanticipated delay in completing our notification to your office. Upon her return, the letter was approved and finalized and sent within 30 days of notification to the affected employees.

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Stuart & Branigin LLP takes its obligations under this and all applicable laws very seriously, and we make every effort to comply promptly without any unreasonable delays. Please let me know if you need any further information from us.

Very Truly Yours,

Erik D. Spykman

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